

FEDERAL BUREAU OF INVESTIGATION
FOI/PA
DELETED PAGE INFORMATION SHEET
FOI/PA# 1158730-2

Total Deleted Page(s) = 112

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July 18, 1973

File

July 16, 1973

[redacted]
[redacted], Attorneys, General
Crimes Section

WOH:SMW:km
51-57-141
51-57-142

U. S. Senator William B. Saxbe;
Ohio; [redacted]
[redacted]; Possible
violations of 18 U.S.C. 203

Senator Saxbe

On July 5, 1973, [redacted], [redacted]
[redacted] and [redacted] met with Mr. [redacted]
[redacted] attorney for Senator Saxbe. [redacted] by
his own statement, came to incline our thinking
toward a view that Saxbe did not violate section
203 of Title 18 or any other statute.

[redacted] advised that Saxbe is from Mechanicsburg,
Ohio, a small town in Champaign County. For many
years the Senator has maintained a one-man practice
there. One of his long time clients has been the
Wardell family. It was then only natural for Saxbe
to handle the estate of Mrs. Mary Wardell and that
of her daughter, Eloise Wardell who died shortly
after her mother. Mrs. Wardell's son, Delmar, was
executor for both estates.

[redacted] stated that Saxbe prepared the estate
tax return for Mrs. Wardell. After it was filed,
the IRS examining agent [redacted] believed his name
was [redacted] (ph.) assessed additional taxes on two
occasions. [redacted] said that Saxbe and the agent
had telephone conversations about the assessments
totaling approximately \$87600. But, [redacted] stressed,
Saxbe did not contest the assessments in those
conversations, but rather responded to factual
inquiries of the agent. [redacted] advised that Saxbe
directed Delmar to pay the assessments.

[] advised that the only Saxbe initiated contacts with IRS which were beyond supplying information requested by IRS were two in number. The first was in connection with the mother's estate and involved Saxbe requesting an expedited audit of her return.

[] stated that expedition was necessary in order to avoid delay in settling the Eloise Wardell estate, its size being dependent upon that of Mary's. Then, in relation to the daughter's estate, Saxbe wrote a letter to IRS explaining the delay.

[] stated that Saxbe was compensated for representing the Mary Wardell estate. He advised that the Champaign County Probate Court sets minimum fee schedules for the various aspects of estate work. Separate fees are allowed for general administration and for preparation and filing of a Federal Estate Tax Return. [] said that although Saxbe was paid for ushering the estate through probate, he did not take payment for the filing and preparation of the Federal Estate Tax Return. He advised that the estate records filed in the Champaign County Probate Court will prove that point.

In regard to Eloise's estate, Saxbe prepared and filed the Federal Estate Tax Return. Other than writing the above mentioned letter, Saxbe apparently has had no contact with IRS in relation to this estate matter. [] did not state whether Saxbe was compensated for filing and preparing of the Eloise return.

[] argued:

1. Saxbe performed no services before IRS. Treasury regulations specifically provide that the filing and preparation of a return and the furnishing of information requested by IRS are not practice before IRS. Section 10.2(a), Treasury Department Circular No. 230. Aside from the two above mentioned letters, Chester argued that Saxbe's efforts fell within the above portion of §10.2(a).

-3-

2. Even if he did practice before IRS, he received no compensation for those services.
3. Saxbe had absolutely no intent to violate section 203 of Title 18.

was informed that we must check out the facts he presented: An allegation was made and it must be disposed of. He advised that he understood.

File No. 58-1354-1A^①Date Received 9-7-73From William B. Saxbe
(NAME OF CONTRIBUTOR)

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U.S. Senate
(ADDRESS OF CONTRIBUTOR)Washington, D.C.By To Be Returned ☐ Yes
☒ NoReceipt given ☐ Yes
☒ No

Description:

Interview log
and FD-398
executed by
William B. SAXBE

INTERROGATION; ADVICE OF RIGHTS

YOUR RIGHTS

Place Washington, D.C.
Date 9-2-73
Time 1:35 pm

Before we ask you any questions, you must understand your rights.

You have the right to remain silent.

Anything you say can be used against you in court.

You have the right to talk to a lawyer for advice before we ask you any questions and to have him with you during questioning.

If you cannot afford a lawyer, one will be appointed for you before any questioning if you wish.

If you decide to answer questions now without a lawyer present, you will still have the right to stop answering at any time. You also have the right to stop answering at any time until you talk to a lawyer.

WAIVER OF RIGHTS

I have read this statement of my rights and I understand what my rights are. I am willing to make a statement and answer questions. I do not want a lawyer at this time. I understand and know what I am doing. No promises or threats have been made to me and no pressure or coercion of any kind has been used against me.

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Signed

Witness

Witness

Time:

[Redacted signature area]

Wm B. Laybe
Special Agent, FBI, WDC
Special Agent, FBI, WDC.

58-1354-1A(1)

Washington, DC.
September 7, 1973

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Interview Log of William B.
SAXBE

1:32 PM Agents advised Saxbe
RLM of their identities and
nature of interview.

1:35 PM SA [redacted] advised
RLM Saxbe of his pertinent
rights by way of FD-395.

1:37 PM Saxbe signed Waiver on
RLM FD-395 after reading.

1:38 PM interview began.
RLM

2:01 PM interview ended.

[redacted]
Special Agent, FBI, WDC 9-7-73
Special Agent, FBI, WDC 9-7-73

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1354
File No. 58-~~337~~-1A (2)

Date Received 7/26/73

From Edna L. Hunt, Clerk
(NAME OF CONTRIBUTOR)
Champaign Cty. Probate Court
(ADDRESS OF CONTRIBUTOR)
Urbana, Ill.

By [Redacted] (NAME OF SPECIAL AGENT) (DATE)

To Be Returned ☐ Yes
☒ No

Receipt given ☐ Yes
☒ No

Description:

Copy of Champaign Cty. Ill.
Bar Ass'n Minimum Fee
Schedule for Probate
work

MINIMUM FEE SCHEDULE

of the
CHAMPAIGN COUNTY BAR ASSOCIATION
1969

SECTION III

PROBATE COURT

A. ADMINISTRATION OF DECEDENTS' ESTATES

1. The total minimum fee for all legal work incident to the full and complete administration of a decedent (except preparation, filing and conferences in re Federal Estate Tax Return) shall be based on the highest listed total valuation assigned to all property whether said valuation is that set forth in the Inventory and Appraisement, the Ohio Estate Tax Determination, or the Federal Estate Tax Return, and said fee shall be on the following scale:

6% on the first	\$ 5,000.00
4% on the next	15,000.00
2% on the excess over	20,000.00

There is no distinction between real estate and personalty.

The above schedule shall apply to real estate sold pursuant to testamentary power of sale; provided that: if attorney performs all services in connection with obtaining sale: 7% of sale price.

- (a) Assets set off to surviving spouse under Revised Code § 2115.13 and year's maintenance to surviving widow under Revised Code § 2117.20 shall be included in the basis for evaluation of attorney fees.
 - (b) The minimum fee for full administration of any estate shall be \$200.00.
2. Land Sale Proceedings

In the determination of fees for that part of the administration of estates involving the sale of real estate, the proceeds of

such sale shall be excluded from the determination in the foregoing Section A-1, but shall be subject to the following minimum fee schedule:

Real Estate sold pursuant to Court Order, including real estate purchased by surviving spouse:

6% on first \$10,000.
4% on next 15,000.
2% on excess.

If attorney (not also serving as fiduciary) performs all services in connection with obtaining and arranging for sale: 8% of sale price.

3. Release of estate from administration,
minimum \$50.00.

When employment does not cover complete administration, the following minimum fees are established:

- (1) Preparing account - - - - - \$ 25.00
- (2) Ohio Estate Tax Proceedings
(no administration)
2% of first \$10,000 of gross taxable estate
1% of balance in excess of \$10,000
(Minimum \$50.00)

4. Estates Involving Federal Estate Tax Return
When it is necessary, because of the size of the estate, to file a Federal Estate Tax Return (Form 706), the attorney shall be allowed, in addition to the above, the following fees on all property included therein:

One Fourth of One Per Cent ($1/4$ of 1%) of the gross estate as shown on said return with the minimum of \$300.00.

5. Proceedings to construe will, when no
contest - - - - - \$300.00

The above fees shall be taken in the entry
of distribution and set out as a separate
item therein.

The net proceeds of sale of real estate,
although administered with the remainder
of the estate, shall not become subject to
additional fees, except when, and if, so
ordered by the Court upon application of
counsel.

It is recognized that if the attorney is also
fiduciary that the foregoing fees shall be in
addition to the compensation allowed to him
as fiduciary.

B. OTHER PROBATE COURT PROCEEDINGS

6. Trusts and Guardianships

- | | |
|---|----------|
| (a) Application for appointment
(uncontested) | \$ 50.00 |
| (b) Contested hearing involving
Guardian or Ward | 100.00 |
| (c) When legal services are rendered
in addition to preparation of
account:
3% of income received during period
3% of disbursements during period | |
| (d) Land sale proceedings, same as
decedent's estates. | |

7. Adoption Proceedings

- | | |
|---------------------|--------|
| (a) By step-parent | 75.00 |
| (b) By both parents | 100.00 |

- | | |
|--|-------|
| 8. Change of name proceedings, minimum | 25.00 |
|--|-------|

- | | |
|--|-------|
| 9. Application for release of claim for
injury to minor for \$1,000 or less,
minimum | 50.00 |
|--|-------|

All appearances in Probate Court for trials and/or hearings by counsel shall be governed by the same minimum fee schedule as controls in the Common Pleas Court.

Answers and Cross-Petitions in real estate proceedings in Probate Court and Common Pleas Court. - - - - - \$50.00

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File No.

58-1354-1A (3)

Date Received

7/26/73

From

Edna L. Hunt, Clerk

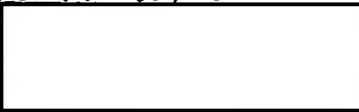
(NAME OF CONTRIBUTOR)

Champaign Cty. Probate Court

(ADDRESS OF CONTRIBUTOR)

Urbana, Ill.

By



(NT)

To Be Returned ☐ Yes
☒ NoReceipt given ☐ Yes
☒ No

Description:

Copy of "Application Relative
to the Gross Estate Estate,
The Federal Estate Tax,
Executors Fees, Attorney's
Fees, and Account"
from estate of Mary K.
Wardell.

10 copies Xeroxed for
302 of Edna L. Hunt
re 7/30/73

JUL 26 1973

DONALD L. DODD, Probate Judge
BY.....
DEPUTY

IN THE COMMON PLEAS COURT OF CHAMPAIGN COUNTY, OHIO

PROBATE DIVISION

In the Matter of the Estate of :
MARY K. WARDELL, Deceased : No. 21987

APPLICATION RELATIVE TO THE GROSS
ESTATE, THE FEDERAL ESTATE TAX,
EXECUTORS FEES, ATTORNEY FEES, AND
ACCOUNT.

Now comes Delmar Wardell and applies to the Court for approval of federal estate taxes, fiduciary fees and attorney fees and for leave to take credit for the amounts thereof on his account.

Mary K. Wardell in 1967 transferred to her son Eldon Wardell a 119 acre farm, to her son Delmar Wardell a 117 acre farm, and to Delmar Wardell as trustee for her daughter Eloise Wardell a residence at 633 Scioto Street, Urbana, Ohio and properties adjacent thereto. These properties so transferred were all the real estate owned by her. The consideration for these transfers were certain notes given by the grantees to the deceased for the purchase price. Mrs. Wardell in 1967 executed her last will which will has been admitted to probate in this case. Each year Mary K. Wardell made certain gifts to each of her three children which gifts constituted forgiveness in part of the indebtedness then due and owing to her from them. Mrs. Wardell died December 8, 1971, leaving the three children surviving. Her age at death was 93. The gross assets of her probate estate totaled \$131,627.55.

The gross estate for the original federal estate tax (Form 706) was \$141,910.34. The decedent had insurance on her life in the amount of \$10,282.79 not payable to her estate. This additional amount was included in the decedent's gross estate for federal estate tax purposes. The federal estate tax was computed to be \$12,054.84 which amount was paid on filing the return.

WFO-58-1354-1A③

The Internal Revenue Service on audit of the estate tax return (Form 706) disallowed the gifts Mrs. Wardell had made during the three years prior to her death citing as authority Title 26, Sec. 2035, U.S.C. This section provides that any gifts made during the three years prior to death are presumed to be made in contemplation of death and are includable in the taxable gross estate. The Internal Revenue Service determined that the gross estate should be \$177,910.84. This determination was acquiesced in by the executor. Additional federal tax was assessed in the amount of \$9,718.68. The total federal estate tax paid is \$21,773.52.

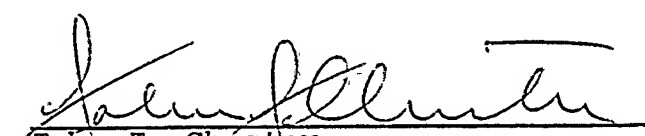
Fiduciary fees for the executor have been computed based on the final gross estate as determined by the Internal Revenue Service less the amount of the life insurance. The fee is determined on the following schedule provided in Section 2113.35, Revised Code:

- "(A) For the first one thousand dollars at the rate of six per cent;
- (B) All above one thousand and not exceeding five thousand dollars at the rate of four per cent;
- (C) All above five thousand dollars at the rate of two per cent. . . ."

The fee so computed amounts to \$3,472.56 for which the executor requests approval.

Attorney fees have been computed based on the final gross estate as determined by the Internal Revenue Service less the amount of the life insurance. The fee is determined pursuant to Section III, Part A, Paragraph 1, of the fee schedule of the Champaign County Bar Association. The fee so computed amounts to \$3,852.56. The additional fee provided for in Section III, Part A, Paragraph 4, of the fee schedule has been computed on the final gross estate determined by the Internal Revenue Service. The additional fee so computed amounts to \$444.77. The total attorneys fees provided for in Section III, Part A, of the fee schedule total \$4,297.33 for which the executor requests approval.

WHEREFORE, the Executor of the estate requests approval of the payment of the aforementioned amounts and approval of a credit to himself on his final account for the payment thereof.

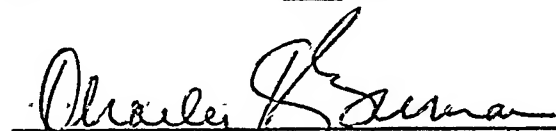

John J. Chester
16 East Broad Street
Columbus, Ohio 43215
614-221-4000
Counsel for Delmar Wardell,
Executor of the Estate of
Mary K. Wardell, deceased

STATE OF OHIO,
CHAMPAIGN COUNTY, SS:

Delmar Wardell, being first duly cautioned and sworn, deposes and says that he is the duly appointed, qualified and acting executor of the Estate of Mary K. Wardell, deceased, that he has read the foregoing application and states that the facts stated therein are true as he verily believes.


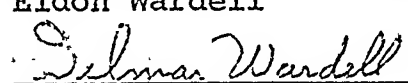

Delmar Wardell

Sworn to before me and subscribed in my presence this 10th day of July, 1973.


CHARLES S. LOPEMAN - NOTARY PUBLIC
ATTORNEY AT LAW
MY COMMISSION HAS NO EXPIRATION

BENEFICIARY CONSENT AND APPROVAL

We, Eldon Wardell and Delmar Wardell, being all the surviving beneficiaries of the Estate of Mary K. Wardell and of the Estate of Eloise Wardell do consent to and approve the payment of the federal estate taxes, fiduciary fees, and attorney fees as set forth herein above.


Eldon Wardell

Delmar Wardell

IN THE COURT OF COMMON PLEAS OF CHAMPAIGN COUNTY, OHIO

PROBATE DIVISION

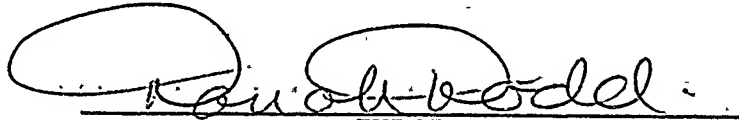
In the Matter of the Estate of :

No. 21987

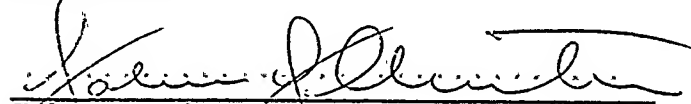
MARY K. WARDELL, Deceased :

JOURNAL ENTRY

It is hereby ORDERED, ADJUDGED and DECREED that the payment of federal estate taxes in the amount of \$21,773.52, fiduciary fees for the executor in the amount of \$3,472.56 and attorneys fees in the total amount of \$4,297.33 and credit to the executor on his final account for payment thereof is hereby approved.


JUDGE

APPROVED:


John J. Chester
16 East Broad Street
Columbus, Ohio 43215
221-4000 (a/c 614)
Counsel for Delmar Wardell,
Executor of the Estate of
Mary K. Wardell, deceased

Dated: July 20, 1973

Jr. _____, Pg. _____

July 18, 1973

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Director
Federal Bureau of Investigation

HEP:CWB:WOH:nls

Henry E. Petersen
Assistant Attorney General
Criminal Division

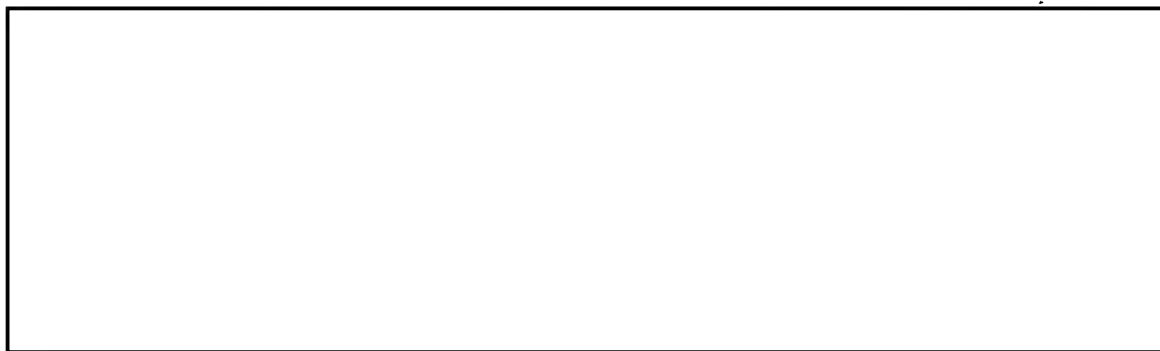
51-57-141
51-57-142

United States Senator William B. Saxbe;

Sixteenth District of Ohio; Possible viola-
tions of 18 U.S.C. 203

Attached hereto is a copy of a letter dated June 19, 1973, from Leslie S. Shapiro, Director of Practice, Department of the Treasury. The letter advises of possible violations of Section 203 of Title 18, United States Code, in that Senator Saxbe [redacted] allegedly rendered compensated services before the Internal Revenue Service as taxpayers' representative.

Mr. Shapiro has also orally advised this Division of another matter wherein Saxbe represented the estate of Mary K. Wardell's daughter (Eloise Wardell), subsequent to his representation of Mary K. Wardell's estate. Mr. Shapiro stated that Saxbe dropped his representation of the daughter's estate when he learned that it was contrary to IRS regulations.



58-1354-2

Searched	_____
Serialized	_____
Indexed	_____
Filed	_____

It is requested that this matter be thoroughly investigated. Your investigation should seek to concretely establish the facts of compensation, appearances and contacts before and with IRS by the Senator and Representative, and the subject matters of those appearances and contacts. In addition, contacts and appearances by employees or associates of the two in relation to the matters for which they received compensation should also be established, including the subject matter of these latter contacts and appearances.

In particular the Bureau is requested to interview the executors of the various estates fully as to all elements of these matters including their respective relationships with the Congressmen, their knowledge of contacts of the Congressmen with IRS, the compensation paid the Congressmen, and any itemization of that compensation. The Bureau should also fully interview the IRS agents who processed the estates to determine all direct contacts between them and the Congressmen. It should be clearly determined whether such contacts were with the Congressmen themselves or their representatives. With respect to all contacts, whether they were in person, over the telephone or by mail, it should be determined who initiated the contact, what rôle or action the Congressmen took, and whether the Congressmen attempted to influence the actions of IRS or merely furnished information requested of them by IRS. In addition, appropriate probate records on file in the county of the decedents' residences at death should be reviewed. That review should attempt to establish whether the Congressmen received any fees for the preparation of the Federal estate tax returns and, in particular, any fees for services rendered in relation to those returns but beyond their preparation such as fees for conferences with IRS agents. Finally, the Bureau should obtain copies of any documents which reflect contacts by the Congressmen with IRS agents.

- 3 -

In addition to the Shapiro letter, there is attached a copy of a letter addressed to Donald C. Alexander, Commissioner, IRS. The latter letter requests IRS to furnish to your agents information relevant to this investigation. It requests that that information be made available at its current location which we believe to be the Cleveland, Ohio, office of IRS. The letter advises that your agents will arrange to obtain the requested material.

In addition, the letter to Mr. Alexander advises him of the information orally transmitted to this Division by Mr. Shapiro, [REDACTED]. Information relevant to those matters is also requested from IRS.

Your agents are to be advised that any information which they receive pursuant to the above request upon IRS is to be treated confidentially. Unauthorized disclosure of that information is subject to penalty as prescribed by 26 U.S.C. 7213 and 18 U.S.C. 1905.

We have advised Senator Saxbe and [REDACTED] of our interest in this matter and that an inquiry will be conducted by the FBI. We have no objection to interviews of [REDACTED] or Saxbe by your agents.

Copies of your investigative reports and information obtained from IRS are to be furnished solely to this Division, attention, [REDACTED] General Crimes Section, Federal Triangle Building, Room 504.

Attachments

Airtel

7-20-73

TO: SAC, Cincinnati (58-New) (Enclosures 12)
Cleveland (58-New) (Enclosures 12)
WFO (58-New) (Enclosures 12)

FROM: Director, FBI (58-New)

SENATOR WILLIAM R. FARKER

CONFLICT OF INTEREST

OO: WFO

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Enclosed for WFO, Cleveland and Cincinnati, are two copies of a Departmental memorandum dated 7-18-73, captioned as above, together with two copies of the enclosures received with the Departmental memorandum.

Cincinnati, Cleveland and WFO should thoroughly review the enclosed material and thereafter conduct the appropriate investigation. All offices should note that paragraph 2 on page 2 sets forth some specific information requested by the Department. All offices should insure that this information is obtained and while this requested information is not intended to be all inclusive, every facet of this matter should be completely investigated. Any conflicting information obtained during interviews should be thoroughly resolved.

Although the major portion of this investigation will take place in the Cleveland territory, WFO is being designated as office of origin in view of the fact both subjects are presently located in WFO territory, and a portion of the interviews, such as interviews of the senator's and congressman's staff, will have to be conducted by WFO.

58-1374-31

SEARCHED	INDEXED
SERIALIZED	FILED
JUL 23 1973	
FBI - WASH. FIELD OFFICE	

HW

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with encls

Airtel to SAC, Cincinnati
Re: SENATOR WILLIAM B. SAXBE

This matter is to receive continuous and prompt attention so that it is brought to a logical conclusion in the very near future. As the last paragraph on page 3 of the Departmental memorandum sets forth, copies of investigative reports and information obtained from IRS will be furnished solely to the Criminal Division of the Department of Justice. Cincinnati, Cleveland and WFO are not to furnish copies to the U. S. Attorney's Office at this time.

All offices are alerted to paragraph 3 on page 3 which sets forth provisions of the U. S. Code pertaining to unlawful disclosure of information obtained from IRS. Insure that any information obtained from IRS during this investigation is treated confidentially.

Cleveland, immediately obtain necessary information from IRS in Cleveland and furnish same to Cincinnati and WFO. Cleveland should conduct the necessary investigation regarding [redacted] in [redacted] Ohio, and Cincinnati conduct necessary investigation regarding Senator Saxbe in Mechanicsburg, Ohio.

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July 23, 1973

Director
Federal Bureau of Investigation

HEP:CWB;pem 1973
51-57-141
51-57-142

Henry E. Petersen
Assistant Attorney General
Criminal Division

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United States Senator William B.
Saxbe: [REDACTED]
[REDACTED]

of Ohio; Possible Violations of 18
U.S.C. 203

Reference is made to the Criminal Division's memorandum to the Bureau, captioned as above, dated July 18, 1973. Counsel for Senator Saxbe, [REDACTED] today informed the Criminal Division that yesterday he, Mr. [REDACTED], informed Senator Saxbe that the FBI investigation was being initiated. Today, Mr. [REDACTED] telephonically informed the Criminal Division that the Senator expected to leave the United States for a trip abroad approximately August 1, 1973 and that the Senator desired to be interviewed by the Bureau prior to such departure.

It would be appreciated if the Bureau would comply with the wishes of the Senator.

58-1354-4

SEARCHED	INDEXED
SERIALIZED	FILED
JUL 24 1973	
F. O.	

[REDACTED]

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Airtel

7-23-73

TO: SAC, Cleveland (58-New) (Enclosure)
Cincinnati (58-New) (Enclosure)
WFO (58-New) (Enclosure)

FROM: Director, FBI (58-New)

SENATOR WILLIAM B. SAXBE;
[REDACTED]

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CONFLICT OF INTEREST
OO: WFO

ReBuairtel 7-20-73, which furnished information regarding the Department's request for investigation of the above-captioned individuals.

Enclosed for all offices is one copy of a Departmental memorandum dated 7-23-73, which sets forth information that Senator Saxbe expects to leave the United States for a trip abroad approximately 8-1-73, and the Senator desires to be interviewed by the Bureau prior to such departure.

Cleveland and Cincinnati, insure that WFO has sufficient background information regarding this matter so that an interview of Senator Saxbe can be conducted prior to his departure on approximately 8-1-73.

All offices expedite this investigation and WFO advise the Bureau, as well as Cleveland and Cincinnati, the date arrangements can be made to interview Senator Saxbe.

58-1354-5

SEARCHED	INDEXED
SERIALIZED	FILED
JUL 26 1973	
FBI	

[REDACTED]

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NR 010 CV CODE

11:15 PM NITEL JSSSSSSSSSSSUXWUXUE SLO

TO DIRECTOR

CINCINNATI

WASHINGTON FIELD

FROM CLEVELAND

58-1354

58-227

SENATOR WILLIAM B. SAXBE; [REDACTED] CONFLICT
OF INTEREST, OO: WFO

RE BUREAU TEL TO CLEVELAND, 7/25/73.

CONTACT WITH [REDACTED] IRS, CLEVELAND, OHIO, DISCLOSED THIS
DATE THEIR DEPARTMENT HAS NOT RECEIVED AUTHORIZATION FROM IRS,
HEADQUARTERS, WASHINGTON, D.C., TO RELEASE RECORDS CONCERNING
ESTATES HANDLED BY SENATOR WILLIAM B. SAXBE [REDACTED]

[REDACTED].

P

END

WWC WF F B I CLR

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58-1354-6
JUL 27 11 15 AM '73
[REDACTED] [REDACTED] b6
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7/24/73

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TELETYPE

NITEL

TO DIRECTOR, FBI

FROM CLEVELAND (58-227) (P) 1P

SENATOR WILLIAM B. SAXBE; [REDACTED]

CONFLICT OF INTEREST, OO: WFO

RE BUREAU AIRTEL TO CINCINNATI, 7/20/73.

ON 7/24/73, CLEVELAND OFFICE CONTACTED [REDACTED], ASSISTANT CHIEF AUDITOR, CLEVELAND DIVISION OF INTERNAL REVENUE SERVICE (IRS). MR. [REDACTED] ADVISED THAT HIS OFFICE WAS AWARE OF THE FACTS IN CAPTIONED CASE AS THEY HAD BROUGHT IT TO THE ATTENTION OF LESLIE S. SHAPIRO, DIRECTOR OF PRACTICE, DEPARTMENT OF THE TREASURY, WASHINGTON, D. C. [REDACTED] STATED THAT HE WAS UNABLE TO FURNISH THE INFORMATION REQUESTED BY THE FBI FROM THE FILES OF IRS UNTIL SUCH TIME AS THE COMMISSIONER, DONALD C. ALEXANDER, OF IRS, APPROVES THEIR RELEASE.

END

1 - CINCINNATI (AM)
① - WFO (AM)

JFL/mrw
(3)

58-1354-7

SEARCHED ☒ INDEXED ☒
SERIALIZED ☒ FILED ☒
JUL 27 1973
FBI - WASH. F. O.

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F B I

Date: 7/25/73

Transmit the following in PLAINTEXT

(Type in plaintext or code)

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b7CVia TELETYPE NITEL

(Priority)

TO: DIRECTOR, FBI (58-New)
SAC, CINCINNATI (58-New)
CLEVELAND (58-New)

FROM: SAC, WFO (58-1354)

SENATOR WILLIAM B. SAXBE, [REDACTED]

CONFLICT OF INTEREST, OO:WFO.

RE BUREAU AIRTEL 7/23/73.

ON JULY 24, 1973 WFO CONTACTED OFFICE OF SENATOR
SAXBE AND TALKED WITH AIDE [REDACTED]. [REDACTED] STATED
SENATOR LEAVING WASHINGTON ON AUGUST 4, NEXT, AND
INTERVIEW COULD BE SCHEDULED ALMOST ANY DAY PRIOR TO
THEN. WFO WILL SCHEDULE INTERVIEW WHEN IN RECEIPT OF
BACKGROUND INFORMATION.

CLEVELAND AND CINCINNATI WILL FURNISH WFO WITH NECESSARY
INFORMATION PRIOR TO JULY 31, IF POSSIBLE.

~~Bureau~~
~~1 - Hickier~~
~~1 - [REDACTED]~~
JHW:jrb
(3)

58-1354-8
SEARCHED

SERIALIZED

JUL 25 6 32 AM '73

Approved: [Signature]

Special Agent in Charge

Sent: 908/P

M

Per: [Signature]

NR 004 CV PLAIN

115 AM NITEL 8/2/73 BAW

TO DIRECTOR

WFO

FROM CLEVELAND (58-227) (P) 1P

SENATOR WILLIAM B. SAXBE; CONGRESSMAN

CONFLICT OF INTEREST, OO: WFO.

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RE BUREAU AIRTEL TO CLEVELAND 7/23/73; WFO TELETYPE TO
BUREAU, 7/25/73; CLEVELAND TELETYPE TO BUREAU, 7/27/73.

IRS FILES RELEASED TO CLEVELAND, P.M., 7/31/73.

MAJORITY OF INVESTIGATION COMPLETED. REPORT BEING DICTATED,
APPROXIMATELY 100 PAGES IN LENGTH. WILL GO OUT 8/2/73.

END

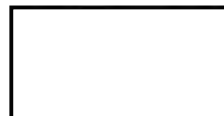
FBI WFO LJD CLR

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SERIALIZED

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FEDERAL BUREAU OF INVESTIGATION

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REPORTING OFFICE CINCINNATI	OFFICE OF ORIGIN WFO	DATE 7/30/73	INVESTIGATIVE PERIOD 7/26-27/73
TITLE OF CASE Senator WILLIAM B. SAXBE: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		REPORT MADE BY <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	TYPED BY pl
CHARACTER OF CASE CONFLICT OF INTEREST			

REFERENCE:

Bureau airtel to Cincinnati dated 7/20/73.
 Bureau airtel to Cincinnati dated 7/23/73.
 WFO nitel to Bureau dated 7/25/73.

- RUC -

ACCOMPLISHMENTS CLAIMED					<input checked="" type="checkbox"/> NONE	ACQUIT- TALS	CASE HAS BEEN:
CONVIC.	FUG.	FINES	SAVINGS	RECOVERIES			
							PENDING OVER ONE YEAR <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO PENDING PROSECUTION OVER SIX MONTHS <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
APPROVED		SPECIAL AGENT IN CHARGE		DO NOT WRITE IN SPACES BELOW			
COPIES MADE:		<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> 3-Bureau ②-WFO (58-1354) 1-Cincinnati (58-237) </div>					
Dissemination Record of Attached Report					Notations		
Agency					<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> 58-1354-410 SEARCHED INDEXED SERIALIZED FILED AUG 3 1973 o. <i>[Signature]</i> </div>		
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Date Fwd.							
How Fwd.							
By							

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UNITED STATES DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATIONb6
b7c

Copy to:

Report of:

Date:

July 30, 1973

Office: CINCINNATI

Field Office File #: 58-237

Bureau File #:

Title:

Senator WILLIAM B. SAXBE;
[REDACTED]

Character:

CONFLICT OF INTEREST

Synopsis:

Records of Champaign County, Ohio Probate Court, relative to estates of MARY K. WARDELL and ELOISE WARDELL reviewed at Urbana, Ohio. Review of these records indicates that WILLIAM B. SAXBE originally represented both estates as attorney. Executor for estates interviewed at Urbana, Ohio on 7/26/73. Attorney-at-Law, [REDACTED], Columbus, Ohio presently representing estates of MARY K. and ELOISE WARDELL and the personal attorney of Senator WILLIAM B. SAXBE cooperated in furnishing information regarding fees received by Senator SAXBE for representing the estates of MARY K. and ELOISE WARDELL. [REDACTED] states fees received by SAXBE are based upon Champaign County, Ohio fee schedule and Senator SAXBE received no compensation for preparation and filing of Federal Estate Tax Returns.

- RUC -

DETAILS:

FEDERAL BUREAU OF INVESTIGATION

Date of transcription 7/27/73

EDNA L. HUNT, Chief Clerk, Office of the Clerk of Probate Court of Champaign County, Urbana, Ohio, provided Champaign County Probate Court records pertaining to the estates of MARY K. WARDELL and ELOISE WARDELL.

Review of the materials relative to the estate of MARY K. WARDELL disclosed the following information:

The last will and testament of MARY K. WARDELL of Urbana, Ohio, was filed in Champaign County Probate Court on December 23, 1971. A copy of the State of Ohio State Tax form dated August 23, 1972, and filed with the Champaign County Probate Court on August 30, 1972, lists Wm. SAXBE as attorney for the estate. This return lists attorney's fees of \$3,692.99 as an outstanding obligation of the estate. The return is signed by DELMAR WARDELL as executor of the estate and by Wm. D. SAXBE as the "preparer other than fiduciary or other declarant filing return".

The first accounting of the executor filed on July 24, 1972, does not include any payment of attorney's fees from the estate to that date.

Chief Clerk HUNT provided a copy of the "application relative to the gross estate, the Federal estate tax, executor's fees, attorney's fees, and account" filed in Champaign County Probate Court on July 20, 1973. The contents of this document are as follows:

Interviewed on 7/26/73 at Urbana, Ohio File # 58-237

by SA b6 b7C Date dictated 7/27/73

Chief Clerk HUNT provided a copy of the minimum fee schedule of the Champaign County Bar Association dated 1969. Section III, Part A, Paragraph 1 of this fee schedule states the following:

"A. ADMINISTRATION OF DECEDENTS' ESTATES

1. The total minimum fee for all legal work incident to the full and complete administration of a decedent (except preparation, filing and conferences in re Federal Estate Tax Return) shall be based on the highest listed total valuation assigned to all property whether said valuation is that set forth in the Inventory and Appraisement, the Ohio Estate Tax Determination, or the Federal Estate Tax Return, and said fee shall be on the following scale:

6% on the first	\$ 5,000.00
4% on the next	15,000.00
2% on the excess over	20,000.00

There is no distinction between real estate and personalty.

The above schedule shall apply to real estate sold pursuant to testamentary power of sale; provided that: if attorney performs all services in connection with obtaining sale: 7% of sale price.

- (a) Assets set off to surviving spouse under Revised Code § 2115.13 and year's maintenance to surviving widow under Revised Code § 2117.20 shall be included in the basis for evaluation of attorney fees.
- (b) The minimum fee for full administration of any estate shall be \$200.00."

Section III, Part A, Paragraph 4 of the fee schedule states the following:

- "4. Estates Involving Federal Estate Tax Return
When it is necessary, because of the size of the estate, to file a Federal Estate Tax Return (Form 706), the attorney shall be allowed, in addition to the above, the following fees on all property included therein:

One Fourth of One Per Cent (1/4 of 1%) of the gross estate as shown on said return with the minimum of \$300.00."

The estate of MARY K. WARDELL is in an open status and no accounting of the executor subsequent to the first accounting filed on July 24, 1972, has been made.

Review of the materials relative to the estate of ELOISE WARDELL disclose the following information:

The first accounting of the executor filed on February 12, 1973, listed a check issued on December 22, 1972, in the amount of \$193.58 to WILLIAM SAXBE, attorney's fee. This accounting listed no other disbursement from the estate, to that date, for attorney's fees.

In file was a copy of a letter dated May 10, 1973, directed to the Ohio Department of Taxation from Wm. B. SAXBE, Attorney At Law, confirming the granting of an extension for the filing of an Ohio State Tax return regarding the estate of ELOISE WARDELL.

A copy of State of Ohio Estate Tax return filed in Champaign County Probate Court on May 11, 1973, listed attorney's fees of \$4,493.00 as an outstanding obligation of the estate. This return was signed by DELMAR WARDELL as executor and by Wm. B. SAXBE, 176 Main Street, Mechanicsburg, Ohio, as "preparer other than fiduciary or other declarant filing return".

In file was a notice from DELMAR WARDELL, Executor, which was filed in Champaign County Probate Court on June 11, 1973, to the effect that C. J. NEUGER of Joppe and Neuger, Room 1115, Terminal Tower Building, Cleveland, Ohio, was currently representing the estate of ELOISE WARDELL as attorney.

CI 58-237

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The estate of ELOISE WARDELL remains in an open status and no accounting of the executor subsequent to February 12, 1973, has been filed.

FEDERAL BUREAU OF INVESTIGATION

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b7CDate of transcription 7/27/73

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DELMAR WARDELL, 2262 East Route 29, Urbana, Ohio, was contacted at his residence.

Mr. WARDELL is a self-employed farmer. He advised that Senator WILLIAM SAXBE has been and is, a long time friend of the WARDELL family. He stated that he has known SAXBE since his youth. Since SAXBE established a law practice in Mechanicsburg, Ohio, SAXBE has served as an advisor in legal matters to the WARDELL family. Mr. WARDELL stated that his mother, MARY K. WARDELL, died in December, 1971, and his sister, ELOISE WARDELL, died in June, 1972. He was named as executor for both of these estates and since WILLIAM SAXBE had previously served as legal advisor for the family, SAXBE served as attorney for the estates.

Mr. WARDELL advised that due to the complicated legal nature of settling the estates, his role has been minimal. He is not aware of what may have been involved in the handling of the Federal Estate Tax returns for the estates, nor what exchanges may have been necessary with the Internal Revenue Service.

Mr. WARDELL stated that all of the records concerning the estates, including financial disbursements, are in the hands of the attorney who is currently handling the estates, [redacted], of Chester, Hoffman, Park, Wilcox and Rose, 16 East Broad Street, Columbus, Ohio. [redacted] assumed legal supervision of the estates sometime previous to July 1, 1973. WARDELL explained that the fact that he has no records pertaining to the estates and the fact that both estates have been in probate for sometime, severely handicaps his recollection of specifics concerning the estates.

He stated that, to the best of his recollection, up to the current date, only one disbursement has been made to WILLIAM SAXBE as payment for attorney's fees.

Interviewed on 7/26/73 at Urbana, Ohio File # 58-237

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by SA [redacted] Date dictated 7/27/73

CI 58-237

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WARDELL stated that review of the records in the possession of Attorney [] should answer any pertinent questions regarding disbursements from the estates.

FEDERAL BUREAU OF INVESTIGATION

b6
b7cDate of transcription 7/30/73

[redacted], Attorney at Law, with offices at 16 East Broad Street, Suite 1100, telephone 221-4000, a member of the law firm of Chester, Hoffman, Park, Wilcox and Rose, was contacted at his office regarding an allegation against Senator WILLIAM B. SAXBE who is in possible violation of Title 18, Section 203 and 205, United States Code in that Senator SAXBE represented decedents' estates before the Internal Revenue Service (IRS) and specifically the estates of MARY K. WARDELL and her daughter ELOISE WARDELL.

Mr. [redacted] advised that he was aware that investigation was under way concerning this possible conflict of interest and desired to cooperate in any way. Mr. [redacted] explained that he is the attorney for Senator WILLIAM B. SAXBE and commented that early in July, 1973 Senator SAXBE informed him of the fact that he had represented the decedents' estate of MARY K. and ELOISE WARDELL before the IRS in filing the Federal Estate Tax Return for MARY K. WARDELL on September 8, 1972 and a Federal Estate Tax Return for ELOISE WARDELL on May 11, 1973. During this conversation Senator SAXBE requested that Mr. [redacted] take over handling the representation of these estates and as a result, Mr. [redacted] filed Powers of Attorney to represent the estates of MARY K. and ELOISE WARDELL on July 7, 1973.

Mr. [redacted] explained that the administrator for both estates was the [redacted] of ELOISE WARDELL who resides in Champaign County, Ohio where Senator SAXBE has maintained a law office for a number of years. Mr. [redacted] went on to explain that Senator SAXBE has been a long and close personal friend of the WARDELL family and agreed to represent the decedents' estates only out of this close personal friendship. He stated that he does not know of any previous representation by Senator SAXBE of any probate matters.

Mr. [redacted] continued that in his examination of the estate files as contained in his office of MARY K.

Interviewed on 7/27/73 at Columbus, Ohio File # 58-237

by SA [redacted] SA [redacted] RG:pl [redacted] Date dictated 7/30/73

and ELOISE WARDELL and in conversation with Senator SAXBE, an issue as to inclusion of certain assets, particularly, notes payable to MARY K. WARDELL should be included in the Federal Estate Tax Return. In addition, an extension of time had been requested for the filing of the Federal Estate Tax Return of ELOISE WARDELL in lieu of the pending matter of the estate of MARY K. WARDELL. Mr. [] explained that during the times that these matters were being handled by Senator SAXBE, Senator SAXBE did have a conversation with the IRS Agent from the Cleveland, Ohio office but fully agreed with the Agent's ruling.

Mr. [] examined the State file and books pertaining to checks issued from the Estate and executed by the administrator and determined that Senator SAXBE received attorney's fees for handling the estate of MARY K. WARDELL of \$4,452.36. He added that this fee was based upon a \$175,000. figure of the total estate shown on the Federal Estate Tax Return of \$177,910.94. This fee was computed according to the Champaign County, Ohio fee schedule.

Mr. [] thereafter determined that the Federal Estate Tax Return should have totaled only \$167,628.15 which excludes the life insurance policy on the life of MARY K. WARDELL totaling \$10,282.79. He, therefore, concluded that the correct fee for Senator SAXBE should be \$4,297.33.

He informed Senator SAXBE of this error and Senator SAXBE thereafter executed a check in the amount of \$439.15 on June 1, 1973, to the estate of MARY K. WARDELL as a deduction in his fee.

Mr. [] also related that the daughter of MARY K. WARDELL, ELOISE WARDELL, died on June 3, 1972 and Senator SAXBE ushered the estate through Probate and also prepared and filed the Federal Estate Tax Return showing a total gross estate of \$177,480.13 and received a fee of \$4,493.30 on May 11, 1973 as shown in the Checks Issued book of the estate of ELOISE WARDELL which account is maintained at the Citizens National Bank, Urbana, Ohio.

Mr. [] further explained that the compensation received by Senator SAXBE from the estates of MARY K. and

CI 58-237

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ELOISE WARDELL were based upon the Champaign County, Ohio fee schedule for Senator SAXBE's handling of the estates and does not include provisions for fees in preparing and filing Federal Estate Tax Returns. He stated that SAXBE was not compensated and did not take compensation for the preparing and filing of the Federal Estate Tax Returns of the decedents.

Mr. [] said that he would continue to cooperate in furnishing any additional information necessary.

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Date: 8/7/73

Transmit the following in _____

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(Type in plaintext or code)

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Via TELETYPE

NITEL

(Priority)

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TO:

SAC, CINCINNATI (58-237)

FROM:

SAC, WFO (58-1354)

SENATOR WILLIAM B. SAXBE; [REDACTED]

CONFLICT OF INTEREST; (OO:WFO)..

RE CINCINNATI REPORT OF SPECIAL AGENT [REDACTED]

DATED 7/30/73.

ON 8/2/73 ~~WASHINGTON FIELD OFFICE~~ WFO INTERVIEWED SENATOR SAXBE. AMONG OTHER THINGS SAXBE STATED ~~HE~~ HIS LEGISLATIVE AIDE

[REDACTED] ASSISTED HIM IN PREPARING ~~THE~~ ESTATE TAX RETURNS FOR ~~THE~~ ESTATES OF MARY K. AND ELOISE WARDELL. SUBSEQUENTLY WFO MADE ~~AN~~ APPOINTMENT TO INTERVIEW [REDACTED] ON 8/9/73. ON 8/6/73

[REDACTED] ADVISED ~~WASHINGTON FIELD OFFICE~~ WFO THAT HE HAD BEEN ORDERED TO COLUMBUS, OHIO, AND WOULD BE THERE FOR AT LEAST A WEEK OR AT THE MOST THROUGH THE MONTH OF AUGUST, [REDACTED] STATED THAT HE WOULD BE AVAILABLE TO BE INTERVIEWED BY BUREAU AGENTS IN COLUMBUS. HE GAVE

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JHW:aml
(2)

SEARCHED

SERIALIZED

AUG 1 5 11 1973

Approved: _____

Special Agent in Charge

Sent _____

U.S. Government Printing Office: 1972 - 455-574

F B I

Date:

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(Type in plaintext or code)Via _____
(Priority)b6
b7CWFO 58-1354
PAGE TWO

TELEPHONE NUMBERS OF ~~ARTHUR COLE~~ [] (HOME) AND ~~ARTHUR COLE~~
(614) 469-6697 (SENATOR SAXBE'S OFFICE). [] WAS ADVISED THAT
CONTACT FROM BUREAU SHOULD BE MADE PRIOR TO 8/13/73.

LEAD: CINCINNATI AT COLUMBUS WILL CONTACT [] AND ARRANGE
INTERVIEW IF IT APPEARS []'S STAY THERE WILL BE PROLONGED.
AIRTEL WITH 302 OF SAXBE'S INTERVIEW WILL FOLLOW.

Approved: _____ Sent _____ M Per _____
Special Agent in Charge

FEDERAL BUREAU OF INVESTIGATION

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REPORTING OFFICE CLEVELAND	OFFICE OF ORIGIN WFO	DATE 8/2/73	INVESTIGATIVE PERIOD 7/24/73 - 8/1/73
TITLE OF CASE SENATOR WILLIAM B. SAXBE; <div style="border: 1px solid black; height: 20px; width: 350px; margin-top: 5px;"></div>		REPORT MADE BY <div style="border: 1px solid black; height: 20px; width: 250px; margin-top: 5px;"></div>	TYPED BY clo
		CHARACTER OF CASE CONFLICT OF INTEREST	

REFERENCE

Bureau airtel to Cincinnati, dated 7/20/73.
 Cleveland teletype to Bureau, dated 7/24/73.
 Bureau airtel to Cleveland, dated 7/23/73.
 WFO teletype to Bureau, dated 7/25/73.
 Cleveland teletype to Bureau, dated 7/27/73.
 Cleveland teletype to Cincinnati, dated 7/31/73.

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LEADSCINCINNATI:

AT CHAMPAIGN COUNTY SEAT, OHIO

ACCOMPLISHMENTS CLAIMED					<input checked="" type="checkbox"/> NONE	ACQUIT- TALS	CASE HAS BEEN:
CONVIC.	AUTO.	FUG.	FINES	SAVINGS	RECOVERIES		
							PENDING OVER ONE YEAR <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO PENDING PROSECUTION OVER SIX MONTHS <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

APPROVED		SPECIAL AGENT IN CHARGE		DO NOT WRITE IN SPACES BELOW	
COPIES MADE:		3 - Bureau 2 - Cincinnati 2 - WFO 2 - Cleveland (58-227)		FILE STRIPPED Date <u>11-5-73</u> <div style="border: 1px solid black; height: 100px; width: 150px; margin-top: 10px;"></div>	
Dissemination Record of Attached Report				58-227-13 SEARCHED <input checked="" type="checkbox"/> INDEXED <input checked="" type="checkbox"/> SERIALIZED <input checked="" type="checkbox"/> FILED <input checked="" type="checkbox"/> AUG 6 1973 F. O. <div style="border: 1px solid black; height: 40px; width: 150px; margin-top: 5px;"></div>	
Agency					
Request Recd.					
Date Fwd.					
How Fwd.					
By					

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CV 58-227

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1. Will review the Probate Court file of the estate of MARY K. WARDELL and ELOISE WARDELL.

2. Will interview DELMAR WARDELL, executor of the estate of MARY K. WARDELL and ELOISE WARDELL, at 2262 East Route 29, Urbana, Ohio, per instructions of Bureau airtel to Cincinnati, dated July 20, 1973.

CLEVELAND:

AT CLEVELAND, OHIO

AT APPLE CREEK, OHIO

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CV 58-227

ADMINISTRATIVE

The Bureau is aware difficulty was experienced by the Cleveland Office in obtaining permission to secure pertinent files regarding this investigation. Treasury authorization to allow the Bureau to investigate files received at Cleveland PM July 30, 1973.

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FEDERAL BUREAU OF INVESTIGATION

8/1/73

[redacted]
Ohio, Attorney for the Estate Tax Division, Cleveland, Ohio, District, Internal Revenue Service, furnished the following information:

[redacted] stated that at no time during his administration of the file of the Estate of MARY K. WARDELL did he talk to Senator WILLIAM S. SAXBE. [redacted] advised that he talked to [redacted], who is Senator SAXBE's Administrative Assistant, during the whole administration of the Federal Estate Tax Return.

[redacted] added that every time he talked to [redacted] about an adjustment in the return, [redacted] stated that he, [redacted], would have to talk to Senator SAXBE, and then get back to him.

As to the payment of attorney's fees and commissions, the affidavit filed on April 13, 1973, was signed by Senator SAXBE claiming fees of \$4,452.36. [redacted] stated that this might be \$200 less by now. He advised that the exact figure should be accessible from the records of the Probate Court in Champaign County, Ohio. [redacted] stated that it is generally the rule that attorney's fees for the settlement of an estate are controlled by the County Bar Association where the estate is probated. In Ohio, this figure runs from two to five percent of the gross worth of the estate. These figures are deemed fair and reasonable by IRS and usually the services are not broken down but charged in the two to five percent lump sum. Therefore, he felt it would be very difficult to determine if a specific charge was made for any legal work for the estate of MARY K. WARDELL when such estate shows in the stage of the Federal Estate Tax Audit.

[redacted] advised that all of his contacts with Attorney [redacted] were by telephone or by mail. Most of those contacts were substantiated and itemized in the IRS Sensitive Case Report on the estate of MARY K. WARDELL.

[redacted] advised that this particular case was assigned to him earlier than normal. He recalls that when he

7/31/73

Cleveland, Ohio

Cleveland 58-227

Interviewed on
SA [redacted]

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b7cFile #
8/1/73

by _____ Date dictated _____

CV 58-227

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got the case he had a message to call Attorney [] in Washington, D.C., regarding the case. When he contacted Attorney [], [] advised that he wanted the audit begun. [] informed [] that it would proceed as normal. After this conversation, according to [], everything went along in the normal fashion. [] stated that he felt no pressure from Attorney [] to complete the estate work in a specific time. He felt that [] was most cooperative and supplied him with all the materials he asked for.

At this point, [] was questioned regarding the estate of ELOISE WARDELL, who is the daughter of MARY K. WARDELL. [] advised that he does not recall Attorney [] ever mentioned this estate and to his knowledge it has not come through IRS for processing.

[] reviewed the case of [] and advised that there was nothing unusual as to the time limit set for its completion.

Finally, [] stated that the estate of MARY K. WARDELL has been closed and the tax liability has been assessed.

FEDERAL BUREAU OF INVESTIGATION

b6
b7C1Date of transcription 8/1/73

[redacted] Estate Gift and Tax Division, Internal Revenue Service, Cleveland, Ohio, furnished the following information:

[redacted] furnished Xerox copies of pertinent serials from the files of the estate of MARY K. WARDELL and ELOISE WARDELL.

[redacted] advised that the estate of ELOISE WARDELL has not begun as yet to be processed or assigned to an attorney. He interjected that it appears that the estate of ELOISE WARDELL may be increased in value from proceeds of her mother's estate. [redacted] further advised that in checking the probate records regarding these estates, there is a possibility that the attorney's fees may not be reflected, if the final accounting has not been made.

Interviewed on 7/31/73 at Cleveland, Ohio File # Cleveland 58-227
by SA [redacted] /cld Date dictated 7/31/73

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